		FOR OHF USE					

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2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0046193

Facility Name: Ridgeland Nursing & Rehab Center

Address: 12550 South Ridgeland Avenue (Number) Palos Heights (City) 60463 (Zip Code)

County: Cook

Telephone Number: (708) 597-9300 **Fax #** (708) 597-2472

IDPA ID Number: 300124873001

Date of Initial License for Current Owners: 02/01/2003

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Mike Kaplan **Telephone Number:** (847) 905-4042
Please send copies of desk review and audit adjustments to address on this page

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/05 to 12/31/05 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) Mike Kaplan
(Title) Chief Financial Officer

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) Fax #

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	101	Skilled (SNF)	101	36,865	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	101	TOTALS	101	36,865	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	20,260	5,914	6,265	32,439	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,260	5,914	6,265	32,439	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.99%

D. How many bed-hold days during this year were paid by the Department? 2 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ] Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 02/01/2003

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 02/01/2003 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 101 and days of care provided 5,962

Medicare Intermediary AdminaStar Federal Springfield

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/05 Fiscal Year: 12/31/05

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	232,814	24,063	8,381	265,258		265,258	4,235	269,493			1
2	Food Purchase		147,802		147,802		147,802	(5,919)	141,883			2
3	Housekeeping	104,774	24,464	14,414	143,652		143,652	(2,272)	141,380			3
4	Laundry	62,995	13,965		76,960		76,960	(2)	76,958			4
5	Heat and Other Utilities			84,705	84,705		84,705	1,282	85,987			5
6	Maintenance	76,316		98,758	175,074		175,074	5,818	180,892			6
7	Other (specify):*			479	479		479	1,131	1,610			7
8	**TOTAL General Services**	476,899	210,294	206,737	893,930		893,930	4,273	898,203			8
	B. Health Care and Programs											
9	Medical Director			27,350	27,350		27,350		27,350			9
10	Nursing and Medical Records	1,705,005	122,859	168,639	1,996,503		1,996,503	(11,170)	1,985,333			10
10a	Therapy		222	742,394	742,616		742,616	264	742,880			10a
11	Activities	72,219	5,921	2,352	80,492		80,492		80,492			11
12	Social Services	36,995		2,295	39,290		39,290		39,290			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*			3,642	3,642		3,642	(2,232)	1,410			15
16	**TOTAL Health Care and Programs**	1,814,219	129,002	946,672	2,889,893		2,889,893	(13,138)	2,876,755			16
	C. General Administration											
17	Administrative	62,051		199,905	261,956		261,956	(180,732)	81,224			17
18	Directors Fees											18
19	Professional Services			37,488	37,488		37,488	20,069	57,557			19
20	Dues, Fees, Subscriptions & Promotions			43,580	43,580		43,580	2,691	46,271			20
21	Clerical & General Office Expenses	120,447	23,579	30,118	174,144		174,144	102,994	277,138			21
22	Employee Benefits & Payroll Taxes			412,887	412,887		412,887		412,887			22
23	Inservice Training & Education			390	390		390		390			23
24	Travel and Seminar			165	165		165	2,760	2,925			24
25	Other Admin. Staff Transportation			2,112	2,112		2,112		2,112			25
26	Insurance-Prop.Liab.Malpractice			94,084	94,084		94,084	1,031	95,115			26
27	Other (specify):*							15,744	15,744			27
28	**TOTAL General Administration**	182,498	23,579	820,729	1,026,806		1,026,806	(35,443)	991,363			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,473,616	362,875	1,974,138	4,810,629		4,810,629	(44,308)	4,766,321			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Ridgeland Nursing & Rehab Center #0046193 **Report Period Beginning:** 01/01/05 **Ending:** 12/31/05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7**	8	9	10	
30	Depreciation			14,097	14,097		14,097	187,415	201,512			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			88,246	88,246		88,246	122,155	210,401			32
33	Real Estate Taxes			173,500	173,500		173,500	1,054	174,554			33
34	Rent-Facility & Grounds			330,725	330,725		330,725	(323,719)	7,006			34
35	Rent-Equipment & Vehicles			7,065	7,065		7,065	(5,557)	1,508			35
36	Other (specify):*							27,137	27,137			36
37	**TOTAL Ownership**			613,633	613,633		613,633	8,485	622,118			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		211,041	134	211,175		211,175	(1,018)	210,157			39
40	Barber and Beauty Shops			3,271	3,271		3,271		3,271			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			55,298	55,298		55,298		55,298			42
43	Other (specify):* **Nonallowable Costs**			457,762	457,762		457,762	(457,762)				43
44	**TOTAL Special Cost Centers**		211,041	516,465	727,506		727,506	(458,780)	268,726			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,473,616	573,916	3,104,236	6,151,768		6,151,768	(494,603)	5,657,165			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

****See Schedule of adjustments attached at end of cost report.**

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(745)	30		9
10	Interest and Other Investment Income	(105)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,005)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(682)	43		18
19	Entertainment				19
20	Contributions	(1,000)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(427,255)	43		24
25	Fund Raising, Advertising and Promotional	(12,107)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Sch 5A	(15,293)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (459,192)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(35,411)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (35,411)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (494,603)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Ridgeland Nursing & Rehab Center
Provider #: 0046193
01/01/05 to 12/31/05 **Schedule 5A**

VI. Adjustment Detail
Line 29 - Other

Non-allowable expenses	Amount	Reference
To offset Misc. Income	(250)	21
To offset Jury Duty	(17)	21
To disallow Chamber of Commerce	(217)	20
To disallow Income Taxes	(101)	20
To disallow Theft Loss	(6,370)	43
To disallow Collection Exp	(164)	43
To disallow Radiology expense	(5,966)	43
To disallow Laboratory Expense	(2,208)	43
Total	(15,293)	

STATE OF ILLINOIS

Ridgeland Nursing & Rehab Center

ID# **0046193**

Report Period Beginning: **01/01/05**

Ending: **12/31/05**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Misc. - Part A	$		1
2	Labs - Part A			2
3	X-Rays - Part A			3
4	Vending Machine Expense			4
5	Disallowed Non-Care Related Real Estate Tax			5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	0		49

STATE OF ILLINOIS **Summary A**

Facility Name & ID Number Ridgeland Nursing & Rehab Center **#** 0046193 **Report Period Beginning:** 01/01/05 **Ending:** 12/31/05

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	2,528	0	0	1,717	0	0	(10)	0	0	4,235	1
2	Food Purchase	0	0	0	0	0	(5,902)	0	0	(17)	0	0	(5,919)	2
3	Housekeeping	0	0	0	0	0	0	0	0	(2,272)	0	0	(2,272)	3
4	Laundry	0	0	0	0	0	0	0	0	(2)	0	0	(2)	4
5	Heat and Other Utilities	0	0	1,282	0	0	0	0	0	0	0	0	1,282	5
6	Maintenance	0	0	5,961	0	0	14	0	0	(157)	0	0	5,818	6
7	Other (specify):*	0	0	740	0	173	218	0	0	0	0	0	1,131	7
8	**TOTAL General Services**	0	0	10,511	0	173	(3,953)	0	0	(2,458)	0	0	4,273	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	25	0	0	0	(11,195)	0	0	(11,170)	10
10a	Therapy	0	0	306	0	0	0	0	0	(42)	0	0	264	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	42	0	(2,274)	0	0	0	0	0	0	(2,232)	15
16	**TOTAL Health Care and Programs**	0	0	348	0	(2,249)	0	0	0	(11,237)	0	0	(13,138)	16
	C. General Administration													
17	Administrative	0	0	(180,837)	0	0	105	0	0	0	0	0	(180,732)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	13,400	6,667	0	0	2	0	0	0	0	0	20,069	19
20	Fees, Subscriptions & Promotions	0	0	2,756	0	0	3	0	0	0	0	0	2,759	20
21	Clerical & General Office Expenses	0	260	103,009	0	0	242	0	0	0	0	0	103,511	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	2,676	0	0	84	0	0	0	0	0	2,760	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	956	0	0	75	0	0	0	0	0	1,031	26
27	Other (specify):*	0	0	15,744	0	0	0	0	0	0	0	0	15,744	27
28	**TOTAL General Administration**	0	13,660	(49,029)	0	0	511	0	0	0	0	0	(34,858)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	0	13,660	(38,170)	0	(2,076)	(3,442)	0	0	(13,695)	0	0	(43,723)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 **Report Period Beginning:** 01/01/05 **Ending:** 12/31/05

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(745)	172,462	13,358	0	0	40	0	2,300	0	0	0	187,415	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(105)	119,081	0	2,230	0	135	0	814	0	0	0	122,155	32
33	Real Estate Taxes	0	0	0	1,054	0	0	0	0	0	0	0	1,054	33
34	Rent-Facility & Grounds	0	(328,713)	0	4,994	0	8	0	0	0	0	0	(323,711)	34
35	Rent-Equipment & Vehicles	0	0	0	900	0	0	0	(6,465)	0	0	0	(5,565)	35
36	Other (specify):*	0	27,137	0	0	0	0	0	0	0	0	0	27,137	36
37	**TOTAL Ownership**	(850)	(10,033)	13,358	9,178	0	183	0	(3,351)	0	0	0	8,485	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	788	0	0	(1,806)	0	0	(1,018)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(443,049)	0	0	0	0	0	0	0	(5)	0	0	(443,054)	43
44	**TOTAL Special Cost Centers**	(443,049)	0	0	0	0	788	0	0	(1,811)	0	0	(444,072)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(443,899)	3,627	(24,812)	9,178	(2,076)	(2,471)	0	(3,351)	(15,506)	0	0	(479,310)	45

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached List		See Attached List		See Attached List		
				Ridgeland Property	Evanston, IL	Building Co.
				LLC		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	19	Legal Fees	$	Ridgeland Property LLC	100.00%	$ 3,600	$ 3,600	1
2	V	19	Other Professional Fees		Ridgeland Property LLC	100.00%	9,800	9,800	2
3	V	21	Dues, Subscriptions		Ridgeland Property LLC	100.00%	250	250	3
4	V	21	Bank Charges		Ridgeland Property LLC	100.00%	10	10	4
5	V	30	Depreciation		Ridgeland Property LLC	100.00%	172,462	172,462	5
6	V	32	Interest		Ridgeland Property LLC	100.00%	119,081	119,081	6
7	V	33	Real Estate Tax	173,500	Ridgeland Property LLC	100.00%	173,500		7
8	V	34	Rent	328,713	Ridgeland Property LLC	100.00%		(328,713)	8
9	V	36	Amortization of Finance Cost		Ridgeland Property LLC	100.00%	27,137	27,137	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 502,213			$ 505,840	$ * 3,627	14

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	Dietary - Salary	$	Care Centers, Inc.	100.00%	$ 2,324	$ 2,324	15
16	V	01	Dietary - Other		Care Centers, Inc.	100.00%	204	204	16
17	V	05	Utilities		Care Centers, Inc.	100.00%	1,282	1,282	17
18	V	06	Maintenance Salary		Care Centers, Inc.	100.00%	2,827	2,827	18
19	V	06	Maintenance - Other		Care Centers, Inc.	100.00%	3,134	3,134	19
20	V	07	Employee Benefits - General Serv.		Care Centers, Inc.	100.00%	740	740	20
21	V	10	Nursing - Salary		Care Centers, Inc.	100.00%			21
22	V	10	Nursing - Other		Care Centers, Inc.	100.00%			22
23	V	10a	Therapy - Salary		Care Centers, Inc.	100.00%	306	306	23
24	V	10a	Therapy Other		Care Centers, Inc.	100.00%			24
25	V	15	Employee Benefits - Healthcare		Care Centers, Inc.	100.00%	42	42	25
26	V	17	Administrative - Salary		Care Centers, Inc.	100.00%	16,966	16,966	26
27	V	17	Administrative - Other	199,905	Care Centers, Inc.	100.00%	2,102	(197,803)	27
28	V	19	Professional Fees	5,100	Care Centers, Inc.	100.00%	11,767	6,667	28
29	V	20	Dues and Subscriptions		Care Centers, Inc.	100.00%	2,756	2,756	29
30	V	21	Office & Clerical - Salary		Care Centers, Inc.	100.00%	92,765	92,765	30
31	V	21	Office & Clerical - Other		Care Centers, Inc.	100.00%	10,244	10,244	31
32	V	22	Employee Benefits		Care Centers, Inc.	100.00%			32
33	V	23	Inservice & Education		Care Centers, Inc.	100.00%			33
34	V	24	Travel and Seminar		Care Centers, Inc.	100.00%	2,676	2,676	34
35	V	25	Other Admin. Staff Transportation		Care Centers, Inc.	100.00%			35
36	V	26	Insurance		Care Centers, Inc.	100.00%	956	956	36
37	V	27	Employee Benefits - Admin Serv.		Care Centers, Inc.	100.00%	15,744	15,744	37
38	V	30	Depreciation		Care Centers, Inc.	100.00%	13,358	13,358	38
39	Total			$ 205,005			$ 180,193	$ * (24,812)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	32	Interest	$	Care Centers, Inc.	100.00%	$ 2,230	$ 2,230	15
16	V	33	Real Estate Taxes		Care Centers, Inc.	100.00%	1,054	1,054	16
17	V	34	Rent-Building		Care Centers, Inc.	100.00%	4,994	4,994	17
18	V	35	Rent-Equipment & Auto		Care Centers, Inc.	100.00%	900	900	18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 9,178	$ * 9,178	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V		06	Maintenance Salary	$ 3,197	Care Centers, Inc.	100.00%	$ 3,197	$	15
16	V		07	Employee Benefits - Gen Service	479	Care Centers, Inc.	100.00%	652	173	16
17	V		10	Nursing Salary	10,163	Care Centers, Inc.	100.00%	10,188	25	17
18	V		10a	Therapy Salary	507	Care Centers, Inc.	100.00%	507		18
19	V		15	Employee Benefits - Healthcare	3,642	Care Centers, Inc.	100.00%	1,368	(2,274)	19
20	V		17	Administrative Salary		Care Centers, Inc.	100.00%			20
21	V		21	Office Salary		Care Centers, Inc.	100.00%			21
22	V		22	Employee Benefits		Care Centers, Inc.	100.00%			22
23	V		27	Employee Benefits - Gen. Admin.		Care Centers, Inc.	100.00%			23
24	V									24
25	V									25
26	V									26
27	V									27
28	V									28
29	V									29
30	V									30
31	V									31
32	V									32
33	V									33
34	V									34
35	V									35
36	V									36
37	V									37
38	V									38
39	Total				$ 17,988			$ 15,912	$ * (2,076)	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	Dietary Salary	$	Care Center Health System	100.00%	$ 1,433	$ 1,433	15
16	V	01	Dietary Other	127	Care Center Health System	100.00%	411	284	16
17	V	02	Food	7,338	Care Center Health System	100.00%	1,436	(5,902)	17
18	V	06	Maintenance		Care Center Health System	100.00%	14	14	18
19	V	07	Employee Benefits - Gen Services		Care Center Health System	100.00%	218	218	19
20	V	17	Administrative		Care Center Health System	100.00%	105	105	20
21	V	19	Professional Fees		Care Center Health System	100.00%	2	2	21
22	V	20	Dues & Subscriptions		Care Center Health System	100.00%	3	3	22
23	V	21	Office & Clerical Salary		Care Center Health System	100.00%			23
24	V	21	Office & Clerical Other		Care Center Health System	100.00%	242	242	24
25	V	23	Inservice & Education		Care Center Health System	100.00%			25
26	V	24	Travel & Seminar		Care Center Health System	100.00%	84	84	26
27	V	26	Insurance		Care Center Health System	100.00%	75	75	27
28	V	30	Depreciation		Care Center Health System	100.00%	40	40	28
29	V	32	Interest Expense		Care Center Health System	100.00%	135	135	29
30	V	33	Real Estate Taxes		Care Center Health System	100.00%			30
31	V	34	Rent-Building		Care Center Health System	100.00%	8	8	31
32	V	35	Rent-Equipment & Auto		Care Center Health System	100.00%			32
33	V	39	Ancillary	2,135	Care Center Health System	100.00%	2,923	788	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 9,600			$ 7,129	$ * (2,471)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V		22	Employee Health Insurance	$ 126,657	CCS Employee Benefit Group	100.00%	$ 126,657	$	15
16	V									16
17	V									17
18	V									18
19	V									19
20	V									20
21	V									21
22	V									22
23	V									23
24	V									24
25	V									25
26	V									26
27	V									27
28	V									28
29	V									29
30	V									30
31	V									31
32	V									32
33	V									33
34	V									34
35	V									35
36	V									36
37	V									37
38	V									38
39	Total				$ 126,657			$ 126,657	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V		30	Depreciation	$	Vent Lease LLC	100.00%	$ 2,300	$ 2,300	15
16	V		32	Interest Expense		Vent Lease LLC	100.00%	814	814	16
17	V		35	Rent - Equipment	6,465	Vent Lease LLC	100.00%		(6,465)	17
18	V									18
19	V									19
20	V									20
21	V									21
22	V									22
23	V									23
24	V									24
25	V									25
26	V									26
27	V									27
28	V									28
29	V									29
30	V									30
31	V									31
32	V									32
33	V									33
34	V									34
35	V									35
36	V									36
37	V									37
38	V									38
39	Total				$ 6,465			$ 3,114	$ * (3,351)	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	Dietary	$ 104	Xcel Medical Supply, LLC		$ 94	$ (10)	15
16	V	02	Food	176	Xcel Medical Supply, LLC		159	(17)	16
17	V	03	Housekeeping	22,923	Xcel Medical Supply, LLC		20,651	(2,272)	17
18	V	04	Laundry	16	Xcel Medical Supply, LLC		14	(2)	18
19	V	06	Repairs & Maintenance	1,582	Xcel Medical Supply, LLC		1,425	(157)	19
20	V	10	Nursing	112,970	Xcel Medical Supply, LLC		101,775	(11,195)	20
21	V	10a	Therapy	424	Xcel Medical Supply, LLC		382	(42)	21
22	V	11	Activities		Xcel Medical Supply, LLC				22
23	V	20	Dues, Fee, Subscriptions		Xcel Medical Supply, LLC				23
24	V	21	Clerical & General Office		Xcel Medical Supply, LLC				24
25	V	22	Employee Benefits		Xcel Medical Supply, LLC				25
26	V	39	Ancillary	18,213	Xcel Medical Supply, LLC		16,407	(1,806)	26
27	V	43	Other	48	Xcel Medical Supply, LLC		43	(5)	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 156,456			$ 140,950	$ * (15,506)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Ridgeland Nursing & Rehab Center
Provider #: 0046193
01/01/05 to 12/31/05 Schedule 6

Partner Name	Ownership %
Nathan & Shirley Rothner Trust	22.00%
Eric Rothner	1.00%
William Rothner Accum. Trust	11.00%
Daniel Rothner Accum. Trust	11.00%
Rachel Rothner Accum. Trust	11.00%
Mellissa Rothner Accum. Trust	11.00%
Adam Vales Accum. Trust	11.00%
Kathryn Vales Accum. Trust	11.00%
Kimberly Richman Accum. Trust	11.00%
	100.00%

Ridgeland Nursing & Rehab Center
Provider #: **0046193**
01/01/05 **12/31/05** **Schedule 6A**

CARE CENTERS, INC.
SUMMARY OF NON-BUILDING RENTAL
RELATED ENTITIES
AS OF
December 31, 2005

	CARE CENTERS, INC.	CARE CENTERS HEALTH SYSTEMS	CCS EMPLOYEE BENEFITS GROUP	ROTHNER VENT LEASE LLC	HARBOR LIGHTS	
ILLINOIS HOMES						
Applewood Nursing & Rehabilitation Center	X	X	X			
Briar Place LTD.	X	X	X			
Chateau Village Nursing & Rehabilitation Center	X	X	X			
Colonial Hall Nursing & Rehabilitation Center	X	X	X			
Concord Extended Care	X	X	X			
Grasmere Place LLC	X		X			
International Village Nursing & Rehabilitation Center	X	X	X			
Lakewood Nursing & Rehabilitation Center	X	X	X			
Lemont Nursing & Rehabilitation Center	X	X	X			
Pavillion of Forest Park LLC	X	X	X			
Plum Grove Nursing & Rehabilitation Center	X	X	X			
Prairie Manor Health Care	X	X	X			
Rainbow Beach Nursing Center	X	X	X			
Ridgeland Nursing & Rehabilitation Center	X	X	X			
Rivershores Nursing & Rehabilitation Center	X	X	X			
Sheridan Shores Nursing & Rehabilitation Center	X	X	X			
Snow Valley Nursing & Rehabilitation Center	X	X	X			
Somerset Place LLC	X		X			
South Shores Nursing & Rehabilitation Center	X	X	X			
Tri-State Nursing & Rehabilitation Center	X	X	X			
Washington Heights Nursing & Rehabilitation Center	X	X	X			
Westshire Nursing & Rehabilitation Center	X	X	X			
Wheaton Care Center, LTD	X	X	X			
INDIANA HOMES						
Clark Nursing & Rehabilitation Center	X	X	X			
Dyer Nursing & Rehabilitation Center	X	X	X			
East Lake Nursing & Rehabilitation Center	X	X	X			
Lake County Nursing & Rehabilitation Center	X	X	X			
Northlake Nursing & Rehabilitation Center	X	X	X			
Sebos, Nursing & Rehabilitation Center	X	X	X			
Sheffield Manor	X		X			
Valparaiso Care & Rehabilitation Center	X	X	X			
OHIO HOMES						
McKinley Health Care Center	X	X	X			

Ridgeland Nursing & Rehab Center
Provider #: 0046193
01/01/05 12/31/05 **Schedule 6B**

RELATED NURSING HOMES
December 31, 2005

GROUP NAME	FACILITY NAME	CITY
CARE CENTERS, INC.	**ILLINOIS HOMES**	
	Applewood Nursing & Rehabilitation Center	MATTESON
	Briar Place LTD.	INDIAN HEAD
	Chateau Village Nursing & Rehabilitation Center	WILLOWBROOK
	Colonial Hall Nursing & Rehabilitation Center	PRINCETON
	Concord Extended Care	OAK LAWN
	Grasmere Place LLC	CHICAGO
	International Village Nursing & Rehabilitation Center	CHICAGO
	Lakewood Nursing & Rehabilitation Center	PLAINFIELD
	Lemont Nursing & Rehabilitation Center	LEMONT
	Pavillion of Forest Park LLC	FOREST PARK
	Plum Grove Nursing & Rehabilitation Center	PALATINE
	Prairie Manor Health Care	CHICAGO HEIGHTS
	Rainbow Beach Nursing Center	CHICAGO
	Ridgeland Nursing & Rehabilitation Center	PALOS HEIGHTS
	Rivershores Nursing & Rehabilation Center	MARSEILLES
	Sheridan Shores Nursing & Rehabilitation Center	CHICAGO
	Snow Valley Nursing & Rehabilitation Center	LISLE
	Somerset Place LLC	CHICAGO
	South Shores Nursing & Rehabilitation Center	CHICAGO
	Tri-State Nursing & Rehabilitation Center	Lansing
	Washington Heights Nursing & Rehabilitation Center	CHICAGO
	Westshire Nursing & Rehabilitation Center	CICERO
	Wheaton Care Center, LTD	WHEATON
	INDIANA HOMES	
	Clark Nursing & Rehabilitation Center	Gary
	Dyer Nursing & Rehabilitation Center	Dyer
	East Lake Nursing & Rehabilitation Center	Elkhardt
	Lake County Nursing & Rehabilitation Center	East Chicago
	Northlake Nursing & Rehabilitation Center	Merriville
	Sebos, Nursing & Rehabilitation Center	Holbart
	Sheffield Manor	Dyer
	Valparaiso Care & Rehabilitation Center	Valparaiso
	OHIO HOMES	
	McKinley Health Care Center	Canton

Ridgeland Nursing & Rehab Center
Provider #: 0046193
01/01/05 12/31/05 Schedule 6C

OTHER RELATED BUSINESS ENTITIES
AS OF
December 31, 2005

NAME		CITY	TYPE OF BUSINESS
CARE CENTERS, INC.		EVANSTON, IL	MANAGEMENT COMPANY
CARE CENTERS HEALTH SYSTEM		EVANSTON, IL	DIETARY & FOOD SUPPLEMENTS
HARBOR LIGHTS	*	GLEN ELLYN	HOSPICE
ROTHNER VENTS LLC		EVANSTON, IL	MEDICAL EQUIP RENTAL
2201 MAIN, LLC		EVANSTON, IL	BUILDING COMPANY

* - Page 6 & 8 Are not required for this entity since there was no payment from the Nursing Homes to the Related Entity

SEE THE ATTACHED SUMMARY FOR THE APPLICABILITY OF EACH RELATED BUSINESS ENTITY TO THE RELATED NURSING HOME

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week: Hours	Percent	Compensation Included in Costs for this Reporting Period**: Description	Amount	Schedule V. Line & Column Reference	
1	Eric Rothner	Owner	Administrative	1.0000%	See Attached	0.69	1.72%	CCI -Salary	$ 1,655	17-7	1
2	Adam Vales	Owner	Clerical	11.0000%	See Attached	0.82	2.05%	CCS -VEBA	1,016	21-7	2
3	Mark Steinberg	Relative	Administrative	0.0000%	See Attached	1.19	2.97%	CCI -Salary	1,594	17-7	3
4	Gale Rothner	Relative	Administrative	0.0000%	See Attached	0.76	1.90%	CCI -Salary	1,690	17-7	4
5	Kim Rudolph	Owner	Administrative	11.0000%	See Attached	0.73	1.80%	CCS -VEBA	614	21-7	5
6	Kim Rudolph	Owner	Administrative	11.0000%	See Attached	0.73	1.80%	CCI -Salary	334	17-7	6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 6,903		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Care Centers, Inc
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 6020
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary Salary	Patient Days	1,497,287	32	$ 107,276	$ 107,276	32,439	$ 2,324	1
2	1	Dietary Other	Patient Days	1,497,287	32	9,406		32,439	204	2
3	5	Utilities	Patient Days	1,497,287	32	59,188		32,439	1,282	3
4	6	Maintenance Salary	Patient Days	1,497,287	32	130,484	130,484	32,439	2,827	4
5	6	Maintenance Other	Patient Days	1,497,287	32	144,661		32,439	3,134	5
6	7	Employee Ben. - Gen. Services	Patient Days	1,497,287	32	34,158		32,439	740	6
7	10	Nursing Salary	Patient Days	1,497,287	32			32,439	0	7
8	10	Nursing Other	Patient Days	1,497,287	32			32,439	0	8
9	10a	Therapy Salary	Patient Days	1,497,287	32	14,139	14,139	32,439	306	9
10	10a	Therapy Other	Patient Days	1,497,287	32			32,439	0	10
11	15	Employee Ben. Healthcare	Patient Days	1,497,287	32	1,933		32,439	42	11
12	17	Administrative Salary	Patient Days	1,497,287	32	783,083	783,083	32,439	16,966	12
13	17	Administrative Other	Patient Days	1,497,287	32	97,000		32,439	2,102	13
14	19	Professional Fees	Patient Days	1,497,287	32	543,148		32,439	11,767	14
15	20	Dues & Subscriptions	Patient Days	1,497,287	32	127,217		32,439	2,756	15
16	21	Office & Clerical Salary	Patient Days	1,497,287	32	4,281,771	4,281,771	32,439	92,765	16
17	21	Office & Clerical Other	Patient Days	1,497,287	32	472,845		32,439	10,244	17
18	23	Inservice & Education	Patient Days	1,497,287	32			32,439	0	18
19	24	Travel & Seminar	Patient Days	1,497,287	32	123,511		32,439	2,676	19
20	25	Other Admin. Staff Transportation	Patient Days	1,497,287	32			32,439	0	20
21	26	Insurance	Patient Days	1,497,287	32	44,126		32,439	956	21
22	27	Employee Ben. - Gen. Admin	Patient Days	1,497,287	32	726,674		32,439	15,744	22
23	30	Depreciation	Patient Days	1,497,287	32	616,575		32,439	13,358	23
24	32	Interest	Patient Days	1,497,287	32	102,930		32,439	2,230	24
25	TOTALS					$ 8,420,125	$ 5,316,753		$ 182,423	25

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Care Centers, Inc
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 6020
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	33	Real Estate Taxes	Patient Days	1,497,287	32	$ 48,662	$	32,439	$ 1,054	1
2	34	Rent- Building	Patient Days	1,497,287	32	230,488		32,439	4,994	2
3	35	Rent - Equipment & Auto	Patient Days	1,497,287	32	41,530		32,439	900	3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 320,680	$		$ 6,948	25

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Care Centers, Inc
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 6020
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	Maintenance Salary	Direct Cost	3,197		$ 3,197	$ 3,197		$ 3,197	1
2	7	Emp. Ben. - Gen Services	Direct Cost	652		652			652	2
3	10	Nursing Salary	Direct Cost	10,188		10,188	10,188		10,188	3
4	10a	Therapy Salary	Direct Cost	507		507	507		507	4
5	15	Emp. Ben. - Healthcare	Direct Cost	1,368		1,368			1,368	5
6	17	Administrative Salary	Direct Cost							6
7	21	Office Salary	Direct Cost							7
8	22	Employee Benefits	Direct Cost							8
9	27	Emp. Ben. - Gen Admin	Direct Cost							9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 15,912	$ 13,892		$ 15,912	25

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Care Center Health System
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 6020
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary Salary	Billable Income	928,452		$ 160,568	$ 160,568	8,286	$ 1,433	1
2	1	Dietary Other	Billable Income	928,452		46,000		8,286	411	2
3	2	Food	Billable Income	928,452		160,931		8,286	1,436	3
4	6	Maintenance	Billable Income	928,452		1,614		8,286	14	4
5	7	Employee Ben. - Gen. Services	Billable Income	928,452		24,382		8,286	218	5
6	17	Administrative	Billable Income	928,452		11,797		8,286	105	6
7	19	Professional Fees	Billable Income	928,452		262		8,286	2	7
8	20	Dues & Subscriptions	Billable Income	928,452		342		8,286	3	8
9	21	Office & Clerical Salaries	Billable Income	928,452				8,286		9
10	21	Office & Clerical Other	Billable Income	928,452		27,087		8,286	242	10
11	23	Inservices & Education	Billable Income	928,452				8,286		11
12	24	Travel & Seminar	Billable Income	928,452		9,381		8,286	84	12
13	25	Other Admin. Staff Transport.	Billable Income	928,452				8,286		13
14	26	Insurance	Billable Income	928,452		8,379		8,286	75	14
15	27	Employee Ben. - Gen. Admin	Billable Income	928,452				8,286		15
16	30	Depreciation	Billable Income	928,452		4,499		8,286	40	16
17	32	Interest	Billable Income	928,452		15,077		8,286	135	17
18	33	Real Estate Taxes	Billable Income	928,452				8,286		18
19	34	Rent- Building	Billable Income	928,452				8,286		19
20	35	Rent - Equipment & Auto	Billable Income	928,452		843		8,286	8	20
21	39	Ancillary Enteral Supplies	Billable Income	928,452		327,517		8,286	2,923	21
22										22
23										23
24										24
25	TOTALS					$ 798,679	$ 160,568		$ 7,129	25

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: CCS Employee Benefits Group, Inc.
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 6020
Phone Number: (847) 905-4000
Fax Number: (847) 905-4040

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2	22	Employee Health Insurance	Direct Allocation						126,657	2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 126,657	25

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Vent Lease, LLC
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 6020
Phone Number: (847) 905-4000
Fax Number: (847) 905-4040

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	30	Depreciation	Direct Billing	593,410	29	$ 197,493	$	6,910	$ 2,300	1
2	32	Interest	Direct Billing	593,410	29	69,863		6,910	814	2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 267,356	$		$ 3,114	25

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Xcel Medical Supply, LLC
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 6020
Phone Number: (847) 328-7600
Fax Number: (847) 3287615

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Direct allocation			$	$		$ 94	1
2	2	Food	Direct allocation						159	2
3	3	Housekeeping	Direct allocation						20,651	3
4	4	Laundry	Direct allocation						14	4
5	6	Repair and Maintenance	Direct allocation						1,425	5
6	10	Nursing	Direct allocation						101,775	6
7	10a	Therapy	Direct allocation						382	7
8	11	Activities	Direct allocation							8
9	20	Dues, Fee, Subscriptions	Direct allocation							9
10	21	Clerical & General Office	Direct allocation							10
11	22	Employee Benefits	Direct allocation							11
12	39	Ancillary	Direct allocation						16,407	12
13	43	Other	Direct allocation						43	13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 140,950	25

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	LaSalle Bank		X	Mortgage			$	$			$ 5,718	1
2	Business Partners		X	Mortgage				1,694,418			105,834	2
3												3
4												4
5												5
	Working Capital											
6	LaSalle Bank		X	Line of Credit				1,487,282			88,246	6
7	Genesis (Old Owners)		X					125,483			7,529	7
8	See Sch 9A										3,179	8
9	TOTAL Facility Related						$	$ 3,307,183			$ 210,506	9
	B. Non-Facility Related*											
10												10
11	Interest Income										(105)	11
12												12
13	See Sch 9A											13
14	TOTAL Non-Facility Related						$	$			$ (105)	14
15	TOTALS (line 9+line14)						$	$ 3,307,183			$ 210,401	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ None Line # N/A

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Allocated from Care Centers										2,230	6
7	Allocated from Vent Lease										814	7
8	Allocated from CCHS										135	8
9	TOTAL Facility Related						$ 0	$ 0			$ 3,179	9
	B. Non-Facility Related*											
10	Shareholders	X										10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$ 0	$ 0			$ 0	14
15	TOTALS (line 9+line14)						$ 0	$ 0			$ 3,179	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ None Line # N/A

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Ridgeland Nursing & Rehab Center **#** 0046193 **Report Period Beginning:** 01/01/05 **Ending:** 12/31/05

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2004 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		$ 167,982	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2004	$ 166,582	2
3. Under or (over) accrual (line 2 minus line 1).		$ (1,400)	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 174,900	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
	Home Office Allocation	1,054	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 174,554	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2000	136,078	8
	2001	117,661	9
	2002	152,892	10
	2003	159,986	11
	2004	166,582	12

2005 accrual - 166,581.84 x 1.05 =174,900

Allocated from Home Office - 1,054

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2004	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1600.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Ridgeland Nursing & Rehab Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0046193

CONTACT PERSON REGARDING THIS REPORT Mike Kaplan

TELEPHONE (847) 905-4042 FAX #: (847) 905-3030

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not b entered in Column D. Do not include cost for any period other than calendar year 200

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	24-30-404-033-0000	Long Term Care Property	$ 166,581.84	$ 166,581.84
2.	See Attached	Home Office Allocation	$ 48,662.44	$ 1,054.28
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 215,244.28	$ 167,636.12

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? X YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 200 tax bill which is normally paid during 2005

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,446 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: N/A

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	139,860	2003	$ 174,831	1
2	2201 Main LLC			7,620	2
3	TOTALS			$ 182,451	3

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	101		2003	1985	$ 1,998,654	$	39	$ 146,748	$ 146,748	$ 496,730	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	2201 Main LLC Allocation Building			2002	10,500			269	269	886	17
18	2201 Main LLC Allocation Building Improvements			2002	8,674			434	434	1,518	18
19	2201 Main LLC Allocation Building Improvements			2003	10,222			511	511	1,278	19
20	2201 Main LLC Allocation Building Improvements			2005	508			11	11	11	20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,028,558	$		$ 147,973	$ 147,973	$ 500,423	70

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 2,028,558	$		$ 147,973	$ 147,973	$ 500,423	1
2	Painting	2003	1,791		20			1,791	2
3	Painting	2003	788		20			788	3
4	Painting	2003	3,483		20			3,483	4
5	Resident Room Wallcovering	2003	7,660		20			7,660	5
6	Electrical Work	2003	2,205	221	20	110	(111)	294	6
7	Electrical Work	2003	2,205	221	20	110	(111)	285	7
8	Fire Alarm Control Panel	2003	2,296	328	20	328		847	8
9	Clear Glass Doorlites	2003	890	89	20	45	(44)	115	9
10	Painting	2003	1,032		20			1,032	10
11	Install Trane Stats	2003	2,429	162	20	162		405	11
12	Full Lighting Upgrade Work	2003	10,325	1,033	20	516	(517)	1,119	12
13	Security Keypads	2003	5,597	800	20	800		1,733	13
14	Parking Lot Potholes Patching	2003	550		20	28	28	73	14
15	Control Panel Repair	2003	632		20	32	32	79	15
16	Painting	2003	658		20	33	33	93	16
17	Leasehold Improvements	2004	4,428	443	20	221	(222)	387	17
18	Keypads Alarms	2004	9,932	1,986	20	1,986		3,145	18
19	Backyard Shed and Materials	2004	2,193	219	20	110	(109)	155	19
20	Plaster and Paint Utility Room	2004	4,550	455	20	228	(227)	284	20
21	Parking Lot Sealcoat	2005	3,135	314	20	157	(157)	157	21
22	Gas Piping	2005	2,846	261	20	130	(131)	130	22
23	Bldg Improv. Wallpaper & Plastering	2005	2,550	234	20	117	(117)	117	23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,100,733	$ 6,766		$ 153,086	$ 146,320	$ 524,595	34

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 2,100,733	$ 6,766		$ 153,086	$ 146,320	$ 524,595	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,100,733	$ 6,766		$ 153,086	$ 146,320	$ 524,595	34

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 235,216	$ 6,500	$ 46,310	$ 39,810		$ 149,452	71
72	Current Year Purchases	13,123	831	1,044	213		1,044	72
73	Fully Depreciated Assets	1,512					1,512	73
74								74
75	TOTALS	$ 249,851	$ 7,331	$ 47,354	$ 40,023		$ 152,008	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77	Allocated from Care Centers			14,630		1,072	1,072	5yrs	11,078	77
78										78
79										79
80	TOTALS			$ 14,630	$	$ 1,072	$ 1,072		$ 11,078	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 2,547,665	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 14,097	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 201,512	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 187,415	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 687,681	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Ridgeland Nursing & Rehab Center
Moveable Equipment Schedule
1/1/05-12/31/05
0046193

Line 28: Prior Years

Company Name	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Accumulated Straight Line Depreciation
Ridgeland Nursing & Rehab Center	46,105	6,500	7,408	908	16,784
Ridgeland Property LLC	133,929		25,714	25,714	95,357
2201 Main LLC	2,428		345	345	1,224
Care Centers, Inc	52,754		10,503	10,503	36,087
Vent Lease			2,300	2,300	
Care Centers Health System			40	40	
Total	235,216	6,500	46,310	39,810	149,452

Line 29: Current Year

Ridgeland Nursing & Rehab Center	5,515	831	831		831
Ridgeland Property LLC					
2201 Main LLC	490		33	33	33
Care Centers, Inc	7,118		180	180	180
Vent Lease					
Care Centers Health System					
Total	13,123	831	1,044	213	1,044

Line 30: Fully Depreciated

Ridgeland Nursing & Rehab Center	1,512				1,512
Ridgeland Property LLC					
2201 Main LLC					
Care Centers, Inc					
Vent Lease					
Care Centers Health System					
Total	1,512				1,512

Total (Should tie to page 13)

Ridgeland Nursing & Rehab Center	53,132	7,331	8,239	908	19,127
Ridgeland Property LLC	133,929		25,714	25,714	95,357
2201 Main LLC	2,918		378	378	1,257
Care Centers, Inc	59,872		10,683	10,683	36,267
Vent Lease			2,300	2,300	
Care Centers Health System			40	40	
Total	249,851	7,331	47,354	40,023	152,008

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [ ] YES [X] NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5	Allocation from Care Centers, Inc				4,994			5
6	Storge Shed				2,012			6
7	TOTAL				$ 7,006 **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease N/A .

9. Option to Buy: [ ] YES [X] NO Terms: N/A *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2006	$
13.	/2007	$
14.	/2008	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO

16. Rental Amount for movable equipment: $ 1,508 Description: $600 Medical Equip., $8 Allocated from CCHS, $900 Allocated from CCI
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? [ ] YES [X] NO

It is the policy of this facility to only hire certified nurses aides.

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	L.10A C 3	hrs	$		$ 362,166	$		$ 362,166	1
2	Licensed Speech and Language Development Therapist	L. 10A C. 3	hrs			31,723			31,723	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L. 10A C. 3	hrs			347,450			347,450	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L. 39 C. 2	# of prescrpts				180,867		180,867	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Sch 16A					134	29,356		29,490	13
14	TOTAL			$		$ 741,473	$ 210,223		$ 951,696	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Ridgeland Nursing & Rehab Center
Provider #: 0046193
01/01/05 to 12/31/05 **Schedule 16A**

XIV. Special Services
Line 13 Other (specify):

Service	Line Reference	Outside Practioner Units	Cost	Supplies
Therapy And Rehab. Supplies	L 10A C 2			200
Ventilation Equipment	L 10A C 3			
Air Fluidized Beds	L 39 C 2			268
Oxygen	L 39 C 2			5,765
Other Services Medicare	L 39 C 3		134	
Ambulance Services	L 39 C 3			
Food Pump	L 39 C 2			2,923
Medical Supplies Chargeable	L 39 C 2			20,200
Total			134	29,356

Facility Name & ID Number Ridgeland Nursing & Rehab Center **#** 0046193 **Report Period Beginning:** 01/01/05 **Ending:** 12/31/05

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/05 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 88,687	$ 88,687	1
2	Cash-Patient Deposits	13,518	13,518	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 400,000)	963,458	963,458	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	15,017	15,017	6
7	Other Prepaid Expenses	82,282	82,282	7
8	Accounts Receivable (owners or related parties)	233,242	233,242	8
9	Other(specify): See Sch 17A	1,107	1,107	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,397,311	$ 1,397,311	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		182,451	13
14	Buildings, at Historical Cost		2,028,558	14
15	Leasehold Improvements, at Historical Cost	70,335	72,175	15
16	Equipment, at Historical Cost	48,593	264,481	16
17	Accumulated Depreciation (book methods)	(43,901)	(687,681)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):		36,269	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 75,027	$ 1,896,253	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,472,338	$ 3,293,564	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 250,506	$ 250,506	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	11,516	11,516	28
29	Short-Term Notes Payable	1,487,282	1,612,765	29
30	Accrued Salaries Payable	202,939	202,939	30
31	Accrued Taxes Payable (excluding real estate taxes)	8,268	8,268	31
32	Accrued Real Estate Taxes(Sch.IX-B)	174,900	174,900	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Sch 17A	32,240	32,240	36
37	See Sch 17A	42,632	42,632	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,210,283	$ 2,335,766	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		1,694,418	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 1,694,418	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,210,283	$ 4,030,184	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (737,945)	$ (736,620)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,472,338	$ 3,293,564	48

***(See instructions.)**

Ridgeland Nursing & Rehab Center
0046193
12/31/05

Schedule 17A

XV. BALANCE SHEET - Unrestricted Operating Fund.

A. Current Assets

Other Current Assets (specify):	Operating	After Consolidation
Due From Employees	1,107	1,107
Total Line 9 - Other Current Assets(specify):	**1,107**	**1,107**

B. Long Term Assets

Other Long Term Assets (specify):	Operating	After Consolidation
Total Line 23 - Other Long Term Assets Assets(spec	**0**	**0**

C. Current Liabilities

Other Current Liabilities (specify):	Operating	After Consolidation
Accrued Expenses	32,240	32,240
Total Line 36 - Other Current Liabilities(specify):	**32,240**	**32,240**

Other Current Liabilities (specify):

Other Long Term Assets (specify):	Operating	After Consolidation
Due to Others	11,063	11,063
Due to Other Related Parties	(1)	(1)
Due to Prior Owners	31,570	31,570
Total Line 37 - Other Current Liabilities(specify):	**42,632**	**42,632**

Facility Name & ID Number Ridgeland Nursing & Rehab Center **#** 0046193 **Report Period Beginning:** 01/01/05 **Ending:** 12/31/05

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (127,761)	1
2	Restatements (describe):		2
3			3
4	FR&R Review Adjustment - Legal Fees	5,970	4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (121,791)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(367,784)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(248,370)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (616,154)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (737,945)	24 *

Operating Entity Only

*** This must agree with page 17, line 47.**

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 5,515,145	1
2	Discounts and Allowances for all Levels	(2,182,916)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,332,229	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,194,927	6
7	Oxygen	916	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,195,843	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	4,656	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	176,599	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	45,715	19
20	Radiology and X-Ray	6,570	20
21	Other Medical Services	18,614	21
22	Laundry	3,386	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 255,540	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	105	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 105	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Sch19a	267	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 267	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 5,783,984	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	893,930	31
32	Health Care	2,889,893	32
33	General Administration	1,026,806	33
	B. Capital Expense		
34	Ownership	613,633	34
	C. Ancillary Expense		
35	Special Cost Centers	672,208	35
36	Provider Participation Fee	55,298	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 6,151,768	40
41	**Income before Income Taxes (line 30 minus line 40)****	(367,784)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (367,784)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? not Complete If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Ridgeland Nursing & Rehab Center
0046193
12/31/05

Schedule 19A

XVII. INCOME STATEMENT

Revenue

E. Other Revenue (specify):	**Amount**
Other Income	250
Jury Duty	17
Total Line 28 - Other Revenue (specify):	**267**

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,921	2,190	$ 75,445	$ 34.45	1
2	Assistant Director of Nursing	1,329	1,553	47,152	30.36	2
3	Registered Nurses	8,550	9,268	246,282	26.57	3
4	Licensed Practical Nurses	15,973	17,517	420,874	24.03	4
5	CNAs & Orderlies	55,451	59,956	653,636	10.90	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,172	2,381	27,359	11.49	9
10	Activity Assistants	4,714	4,923	44,860	9.11	10
11	Social Service Workers	2,082	2,452	36,995	15.09	11
12	Dietician					12
13	Food Service Supervisor	1,841	2,054	44,935	21.88	13
14	Head Cook					14
15	Cook Helpers/Assistants	5,032	5,514	83,112	15.07	15
16	Dishwashers	10,224	10,633	104,767	9.85	16
17	Maintenance Workers	3,640	4,175	76,316	18.28	17
18	Housekeepers	12,201	13,220	104,774	7.93	18
19	Laundry	6,634	7,330	62,995	8.59	19
20	Administrator	1,939	2,081	51,423	24.71	20
21	Assistant Administrator	376	480	10,628	22.14	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,990	9,511	120,447	12.66	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,069	2,219	34,113	15.37	31
32	Other Health Care(specify)	12,091	13,167	227,503	17.28	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	157,229	170,624	$ 2,473,616 *	$ 14.50	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	187	$ 8,381	L.1 C. 3	35
36	Medical Director	Monthly	27,350	L.9 C. 3	36
37	Medical Records Consultant	Monthly	1,339	L.10 C. 3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,409	L.10 C. 3	39
40	Physical Therapy Consultant			L.10a C. 3	40
41	Occupational Therapy Consultant			L.10a C. 3	41
42	Respiratory Therapy Consultant			L.10a C. 3	42
43	Speech Therapy Consultant			L.10a C. 3	43
44	Activity Consultant	48	2,352	L.11 C. 3	44
45	Social Service Consultant	43	2,295	L.12 C. 3	45
46	Other(specify) See Sch 20B	466	13,892		46
47	Therapy Program Constultant	12	528	L.10a C. 3	47
48					48
49	TOTAL (lines 35 - 48)	756	$ 59,546		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	382	$ 21,091	L. 10 C. 3	50
51	Licensed Practical Nurses	3,364	117,507	L. 10 C. 3	51
52	Certified Nurse Assistants/Aides	766	15,130	L. 10 C. 3	52
53	TOTAL (lines 50 - 52)	4,512	$ 153,728		53

Ridgeland Nursing & Rehab Center
0046193
12/31/05

Schedule 20A

XVIII. STAFFING AND SALARY COSTS
LINE 32 - Other (Health Care specify)

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Ward Clerk	2,688	2,767	$ 32,314	11.68
Rehab Nurse	2,116	2,283	$ 58,465	25.61
Rehab Aide	3,705	3,806	$ 44,152	11.60
Care Plan Coord.	2,538	2,940	75,740	25.76
Supply Clerk	1,044	1,371	16,832	12.28
Total Line 32 - Other	**12,091**	**13,167**	**$ 227,503**	**$ 17.28**

XVIII. STAFFING AND SALARY COSTS
LINE 33 - Other (specify)

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
				#DIV/0!
				#DIV/0!
				#DIV/0!
Total Line 33 - Other	**0**	**0**	**$ -**	**#DIV/0!**

Ridgeland Nursing & Rehab Center
0046193
12/31/05

Schedule 20B

XVIII. Consultant Services
LINE 46

	# of Hrs. Actually Worked	Reporting Period Total Consultant Costs	Schedule V Line & Column
Respiratory Therapy - CCI	15	$ 507	L 10A C 3
Care Plan Coord. - CCI	315	10,188	L 10 C 3
Maintenance - CCI	136	3,197	L 6 C 3
Total Line 46 - Other	**466**	**$ 13,892**	

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Daniel Elkaim	Administrator	0	$ 51,423
Besty Kalman	Asst. Administrator	0	10,628
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 62,051

B. Administrative - Other

Description	Amount
Management Fees	$ 106,581
Home Office Expense	72,720
Bookkeeping Services	20,604
These Expenses were Elimanated in Col 7	
TOTAL (agree to Schedule V, line 17, col. 3)	$ 199,905
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Neal, Gerber & Eisenberg LLP	Legal	$ 3,583
Meyer Magence	Legal	600
Vedder, Price, Kaufman	Legal	201
FR&R	Accounting	10,000
TBT Enterprises	Unemployment Consult	665
Talx UMC Services	Unemployment Consult	218
Prospect Resource	Natural Gas Procurement	300
American Arbitration Assoc.	Arbitration Services	20
IIT/Sourcetech	Computer Support	650
Optimzer System	Medicare Software	125
Achieve Health Care	Software Support	10,213
See Attached schedule21A		10,913
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 37,488

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 86,639
Unemployment Compensation Insurance	67,046
FICA Taxes	183,012
Employee Health Insurance	69,120
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	1,111
Other Misc. Employee Benefits	4,694
Holiday Expense	1,265
TOTAL (agree to Schedule V, line 22, col.8)	$ 412,887

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
N/A		
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	37,994
Health Care Worker Background Check	
(Indicate # of checks performed 98)	2,063
Various Dues	1,593
Various Subscriptions	0
Various License	1,612
License from BLDG CO.	250
Allocated from Care Centers	2,756
Allocated From Care Center Health Sys	3
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 46,271

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	165
Allocation From Care Centers	2,676
Allocation From Care Center Health	84
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,925

* Attach copy of IMRF notifications

**See instructions.

Ridgeland Nursing & Rehab Center
Provider #: 0046193
01/01/05 to 12/31/05 **Schedule 21A**

XIX. SUPPORT SCHEDULE
C. Professional Services

Care Centers, Ins	Medicaid Application Fee	5,100
ADP, Inc.	Payroll Services	4,043
Ehealth Data Solutions	Billing Program System	1,770
Total		10,913
Total (agree to Schedule V, line 19, column 3)		37,488
Allocated from Management Company		11,767
Allocated from Care Center Health System		2
Care Centers, Ins	Medicaid Application Fee	(5,100)
Building Company Allocated Cost - Legal		3,600
Building Company Allocated Cost - Other Prof. Fees		9,800
Total (agree to Schedule V, line 19, column 8)		57,557

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/05 Ending: 12/31/05

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			$		$	$	$	$	$	$	$	$	$
2													
3	N/A												
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 **Report Period Beginning:** 01/01/05 **Ending:** 12/31/05

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **No**
If YES, give association name and amount. **N/A**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **5**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **42,716** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **55,298**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **No** Indicate the amount. $ **0**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **0**
c. What percent of all travel expense relates to transportation of nurses and patients? **None**
d. Have vehicle usage logs been maintained? **Adequate records have been maintained.**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **0**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **N/A** If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.

	Salaries	Supplies	Other	Total	Reclass-ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	232,814	24,063	8,381	265,258	0	265,258	4,235	269,493
2. Food Purchase	0	147,802	0	147,802	0	147,802	(5,919)	141,883
3. Housekeeping	104,774	24,464	14,414	143,652	0	143,652	(2,272)	141,380
4. Laundry	62,995	13,965	0	76,960	0	76,960	(2)	76,958
5. Heat and Other Utilities	0	0	84,705	84,705	0	84,705	1,282	85,987
6. Maintenance	76,316	0	98,758	175,074	0	175,074	5,818	180,892
7. Other (specify)*	0	0	479	479	0	479	1,131	1,610
8. Total General Services	476,899	210,294	206,737	893,930	0	893,930	4,273	898,203
9. Medical Director	0	0	27,350	27,350	0	27,350	0	27,350
10. Nursing & Medical Records	1,705,005	122,859	168,639	1,996,503	0	1,996,503	(11,170)	1,985,333
10a. Therapy	0	222	742,394	742,616	0	742,616	264	742,880
11. Activities	72,219	5,921	2,352	80,492	0	80,492	0	80,492
12. Social Services	36,995	0	2,295	39,290	0	39,290	0	39,290
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	3,642	3,642	0	3,642	(2,232)	1,410
16. Total Health Care & Programs	1,814,219	129,002	946,672	2,889,893	0	2,889,893	(13,138)	2,876,755
17. Administrative	62,051	0	199,905	261,956	0	261,956	(180,732)	81,224
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	37,488	37,488	0	37,488	20,069	57,557
20. Fees, Subscriptions & Promotion	0	0	43,580	43,580	0	43,580	2,691	46,271
21. Clerical & General Office	120,447	23,579	30,118	174,144	0	174,144	102,994	277,138
22. Employee Benefits & Payroll	0	0	412,887	412,887	0	412,887	0	412,887
23. Inservice Training & Education	0	0	390	390	0	390	0	390
24. Travel and Seminar	0	0	165	165	0	165	2,760	2,925
25. Other Admin. Staff Trans	0	0	2,112	2,112	0	2,112	0	2,112
26. Insurance-Prop.Liab.Malpractice	0	0	94,084	94,084	0	94,084	1,031	95,115
27. Other (specify)*	0	0	0	0	0	0	15,744	15,744
28. Total General Adminis	182,498	23,579	820,729	1,026,806	0	1,026,806	(35,443)	991,363
29. Total General Administrative	2,473,616	362,875	1,974,138	4,810,629	0	4,810,629	(44,308)	4,766,321
30. Depreciation	0	0	14,097	14,097	0	14,097	187,415	201,512
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	88,246	88,246	0	88,246	122,155	210,401
33. Real Estate	0	0	173,500	173,500	0	173,500	1,054	174,554
34. Rent - Facility & Grounds	0	0	330,725	330,725	0	330,725	(323,719)	7,006
35. Rent - Equipment & Vehicles	0	0	7,065	7,065	0	7,065	(5,557)	1,508
36. Other (specify):*	0	0	0	0	0	0	27,137	27,137
37. Total Ownership	0	0	613,633	613,633	0	613,633	8,485	622,118
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	211,041	134	211,175	0	211,175	(1,018)	210,157
40. Barber and Beauty Shop	0	0	3,271	3,271	0	3,271	0	3,271
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	55,298	55,298	0	55,298	0	55,298
43. Other (specify):*	0	0	457,762	457,762	0	457,762	(457,762)	0
44. Total Special Cost Ce	0	211,041	516,465	727,506	0	727,506	(458,780)	268,726
45. Grand Total	2,473,616	573,916	3,104,236	6,151,768	0	6,151,768	(494,603)	5,657,165

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	88,687	88,687
2. Cash - Patient Deposits	13,518	13,518
3. Accounts & Notes Recievable	963,458	963,458
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	15,017	15,017
7. Other Prepaid Expenses	82,282	82,282
8. Accounts Receivable-Owner/Related Party	233,242	233,242
9. Other (specify):	1,107	1,107
10. Total current assets	1,397,311	1,397,311
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	182,451
14. Buildings, at Historical Cost	0	2,028,558
15. Leasehold Improvements, Historical Cost	70,335	72,175
16. Equipment, at Historical Cost	48,593	264,481
17. Accumulated Depreciation (book methods)	-43,901	-687,681
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	36,269
24. Total Long-Term Assets	75,027	1,896,253
25. Total Assets	1,472,338	3,293,564
CURRENT LIABILITIES		
26. Accounts Payable	250,506	250,506
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	11,516	11,516
29. Short-Term Notes Payable	1,487,282	1,612,765
30. Accrued Salaries Payable	202,939	202,939
31. Accrued Taxes Payable	8,268	8,268
32. Accrued Real Estate Taxes	174,900	174,900
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	32,240	32,240
37. Other Current Liabilities (specify):	42,632	42,632
38. Total Current Liabilities	2,210,283	2,335,766
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	1,694,418
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	0	1,694,418
46.Total Liabilities	2,210,283	4,030,184
47.Total Equity	-737,945	-736,620
48.Total Liabilities and Equity	1,472,338	3,293,564

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	5,515,145
2. Discounts and Allowances for all Levels	-2,182,916
Subtotal - Inpatient Care	3,332,229
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	2,194,927
7. Oxygen	916
Subtotal - Anciliary Revenue	2,195,843
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	4,656
14. Non-Patient Meals	0
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	176,599
18. Sale of Supplies to Non-Patients	0
19. Laboratory	45,715
20. Radiologyand X-Ray	6,570
21. Other Medical Services	18,614
22. Laundry	3,386
Subtotal - Other Operating Revenue	255,540
24. Contributions	0
25. Interest and Other Investments Income	105
Subtotal - Non-Operating Revenue	105
27. Other Revenue (specify):	267
28. Other Revenue (specify):	0
Subtotal - Other Revenue	267
30. Total Revenue	5,783,984
31. General Services	787,163
32. Health Care	2,557,825
33. General Administration	848,755
34. Ownership	544,950
35. Special Cost Centers	291,194
35. Provider Participation Fee	55,450
37. Other	0
40. Total Expenses	5,085,337
41. Income Before Income Taxes	698,647
42. Income Taxes	0
43. Net Income or Loss for the Year	698,647

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